Docket No.: 0283-0226PUS1 (PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:

Shigeyoshi NISHINO et al.

Application No.: 10/583,473 Art Unit: N/A

Filed: June 19, 2006 Examiner: Not Yet Assigned

For: PROCESSES FOR PREPARING ALKYL 3-(4-TETRAHYDROPYRANYL)-3-OXOPROPANOATE COMPOUND AND 4-ACYLTETRAHYDROPYRANE

PRELIMINARY AMENDMENT

MS Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

INTRODUCTORY COMMENTS

The following preliminary amendments and remarks are respectfully submitted in connection with the above-identified application.

This amendment includes:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims that begins on page 8 of this paper.

Remarks/Arguments begin on page 14 of this paper.